

## The Howard

SOLD BY

**M. R. Counter,**  
THE LEADING WATCHMAKER.

When leaving your Watch, Clock or Jewelry with me for repair you have the benefit of forty-seven years' experience. Fine, complicated watches a specialty.

Orders By Mail Promptly Attended To.

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Have you seen the new  
English and Japanese

## COOK BOOK

For Sale at all Book Stores

## Set the Ball to Rolling.



A rolling snowball gathers snow.  
Just see it roll and watch it grow!  
'Twas tiny when it first began,  
But now it's bigger than the man.  
A little WANT AD., started so,  
Will get results that grow and grow.



**Monuments,  
Safes,  
Iron Fence**

**Hawaiian Iron Fence and Monument Works**  
NEXT TO YOUNG BLDG., 176-190 KING STREET. PHONE 287.

## The Bulletin Is First

1. In News Service.
2. All kinds of Advertising.
3. City Circulation.
4. Outside Circulation.
5. Total Circulation.

Any advertiser can save money by using the Bulletin exclusively. It covers the field. The rate in proportion to service is the lowest in Hawaii.

### BY AUTHORITY

#### NOTICE OF SALE OF REMNANTS OF PUBLIC LANDS IN KANE-OHE, OAHU.

At 12 o'clock noon on Saturday, November 30, 1937, at front entrance to Judiciary Building, Honolulu, there will be sold at public auction, under provisions of Section 17, Part 4, Land Act 1895, (Section 276, Revised Laws of Hawaii), the following remnants of rice or taro lands in Kaneoheluilui, Kaneohe, Oahu:

Lot 2, containing 1.94 acres; Upset price, \$156.00.

Lot 3, containing .16 acre; Upset price, \$24.00. Plus cost of Patent and Stamp.

Terms Cash, United States Gold Coin.

For plans, description and full particulars, apply at the office of the undersigned, Judiciary Building, Honolulu.

JAS. W. PRATT,  
Commissioner of Public Lands,  
Honolulu, Oahu, Oct. 30, 1937.  
3836—Oct. 31; Nov. 2, 9, 16, 23.

The Queen of Holland discourages running so far as she is able. She is an ardent lover of all animals.

Flowers are one and a half degrees warmer than the surrounding air.

## JUDGE SENTENCES GUILTY PRISONERS

### Many Arraignments And Pleas In Federal Court

A large number of prisoners appeared before Judge Dole this morning for sentence, plea and arraignment, and the court was busy all the forenoon.

Saka, the Japanese accused of having bought from some boys 24 sheets of copper stolen from the Government warehouse, plead guilty and was sentenced to six months in jail at hard labor and to pay a fine of \$100 and costs of court. Judge Humphreys made a plea for clemency, claiming that his client was of a low order of intelligence and didn't know any better.

Lee Yong, who plead guilty to having in his possession counterfeit coin, was sentenced to a year in jail and to pay a fine of \$100 and costs.

Kuapali and Kuini, the big Hawaiian man and woman who plead guilty to running a swipe joint in Kakaako and manufacturing a kind of beer, got three months and a fine of \$100 and costs each. In passing sentence Judge Dole said: "It is bad enough to have to license the saloons, but it is a great deal worse to have these unlicensed places, where the Hawaiians, who are peculiarly susceptible to the influence of drink, can assemble and get drunk."

Kim Keon Moon, who had plead guilty to having counterfeit coin in his possession, was given nine months in jail, together with a fine of \$100 and costs.

Jacob Rosenberg appeared to plead to four counts charging him with receiving goods which he knew to have been stolen from the United States. He plead not guilty to each count and the first case was set for trial December 9.

Tam Pong denied his guilt of having more wives than the law allows. The date of his trial, "Friday the Thirteenth," looks ominous for him, but his counsel says it bodes ill for the prosecution.

The plea of K. Inoshita, charged with forging the signature to a re-insured international money order, was postponed for a week. Lee Sa Kee, charged with adultery, was given until Wednesday to plead.

Kankichi Hirano and Shigaka Kogo, charged with a similar offense, plead not guilty and the case was set for trial December 16.

Hanzo Ueno and Kankichi each plead not guilty to the charge of importing women into the country for unlawful purposes, and their trials were set for December 17 and 18 respectively.

Hiyakichi Jimbo plead guilty to the charge of illicit distilling. Sentence next Saturday.

The following were the arraignments:

Wafala, assaulting a seaman.

John Wynne, murder.

Pedro Rodriguez, unlawful cohabitation.

George Kekauoha and Kelehu, adultery.

Chitose Hirano (Sueno Koga), perjury.

Kankichi Hirano, perjury.

Kuichi Yanagi, perjury.

Poi Kekauoha, perjury before Grand Jury.

## PEARL HARBOR MAPS FOR GOVERNOR FREAR

A number of detailed maps of Pearl Harbor are being prepared by Surveyor General Frear for Governor Frear. The Governor will take them with him when he goes to Washington next week, and will use them to point out to Congress and to the Government officials at the Capitol the needs and opportunities of this important proposed naval base. The securing of an adequate appropriation for the beginning of the work at Pearl Harbor is one of the important matters which takes the Governor to Washington.

Jack Johnson, the colored heavyweight, and Jim Flynn of Cripple Creek, Colorado, will meet in an open-air fight today in San Francisco. Flynn does not carry the reputation that Johnson does but he is a very rugged fighter and a great boxer. The winner of this fight will get a match with Tommy Burns for the heavyweight championship.

### BULLETIN ADS. PAY

#### \$100 Cash

and \$20.00 per month buys you a 6-room house and lot on Kuakini St. Sewer. Electric light in front. Total cost, \$700.00.

**P. E. R. Strauch,**  
WAITY BLDG., 74 S. KING ST.

## MAIL CLERKS

ON S. S. PERSIA

### REFUSE LETTERS

Enforcing the laws and regulations in regard to taking letters offered outside of the regular mail coming through the postoffice created much comment at the departure of the Persia yesterday.

It has been the habit to take to the departing steamers private letters which have been too late to pass through the postoffice, and they have heretofore been accepted in all forms and shapes.

Yesterday, the ship, acting within her rights regarding such matters, refused to accept letters in the outside mail that were not enclosed in Government stamped envelopes or bore additional stamps.

Vessels, or any common carrier, are not required to take letters in this manner unless there is an established postoffice sorting department on board. Vessels so taking letters are doing it as an accommodation to the public and not by any law or regulation.

No reason was given for the recent action of the Persia in refusing to accept certain letters outside of the regular mail, but it is thought that too many are using this mode of transmitting letters when it could just as well be done through the regular channel.

## JAPANESE SCHOOL

WILL HAVE

### COLLEGE BRANCH

The Japanese residents in Hawaii have realized the fact that a higher branch of education should be taught in their schools, and to discuss this matter the educational committee met yesterday afternoon at the Japanese school on Nuuanu street above Vineyard. Almost all the Japanese school teachers and those interested in educational work attended the meeting, which was presided over by Mr. Mashimo. Consul Saito was present and made an able speech to the assembly. Formerly the school has been conducted as a preparatory. The committee yesterday decided to start a college branch in conjunction with the preparatory, which will be continued. Mashimo, who has been the principal of the school for many years, will have charge of both branches, with a title of president. There are about 140 pupils in attendance and five teachers. The department will open on November 5.

### EWA PLANTATION WINS

(Continued from Page 1)

presented in this Court we may not conjecture, and turn to the income tax law itself as a basis for a decision in this case.

The intent of the law is clear: Sec. 1279 Revised Laws provides that a "tax of two per cent shall be assessed and paid on the net profits or incomes above actual operating and business expenses" of all corporations, and Sec. 1280 includes as income "amount of all sales of all movable property less the amount expended in the purchase or production of the same." "Expense" as defined by recognized authorities is not limited to the disbursement of money, but includes (Century Dictionary), "cost through diminution or deterioration," or (Standard Dictionary) "the laying out or expending of money or other resources as time or strength; drain on resources, detriment, loss."

The reasonableness of such definitions of expense in connection with business enterprises is clear. In numerous adjudicated cases brought to the attention of this Court, the principle is fully and clearly recognized that for the true estimate of net profit account must be taken of all the expense incurred including depreciation of the income producing property.

No corporation could make a true showing to its stockholders by any other method, and it is the true amount of net profit for which the law prescribes the tax.

The law requires the taxation of net profits for the respective taxation periods.

It would appear impossible for such requirement to be met, except by the deduction for each period of all of the expense for such period.

Such method appears to be justified on sound business principles, and to be in accord with the intent of the law.

As the amount of depreciation claimed in this case is admitted by the Assessor to be a fair one, we find that the appellant is entitled to the deduction claimed of \$85,304.36.

(Signed) JAS. F. MORGAN.  
(Signed) WILLARD E. BROWN.  
(Signed) J. F. BROWN.

### MARRIED.

KAHALE-KING—In this city at Waikiki, Friday, November 1, 1937, by Elder G. J. Waller, Mr. William Kahale to Miss Mary King.

Roman Catholic Cathedral, Our Lady of Peace—6 a. m., low mass with Holy Communion; 9 a. m., low mass with singing and English sermon. This mass is specially intended for the school children; 10:30, high solemn mass and sermon in Native; 2 p. m., Rosary followed by Native instruction; 7 p. m., special Portuguese sermon and benediction of the Blessed Sacrament.

"FOR RENT" cards on sale at the Bulletin office.

## Seasonable Groceries

### GOOD THINGS ARRIVED IN THE ALAMEDA

Fancy Table Raisins, Seeded Raisins, Currants, Figs, Dates and Prunes; Citron, Orange and Lemon Peel; Apples

## CRANBERRIES

Walnuts, Almonds, Shelled Almonds, Chestnuts, Salinas Burbank Potatoes

## Powell's New York Candies

FRESH AND DELICIOUS IN 1-lb. BOXES. PACKED IN 1-lb. TINS FOR ISLAND ORDERS.

## J. M. LEVY & CO.,

KING ST. NR. MET. MEAT CO.

PHONE 76.

### Business Notices.

#### NOTICE.

Notice is hereby given that the undersigned will not be responsible for any debt contracted for and in his name unless ordered by him personally or in writing.

W. F. WILLIAMS.

#### NOTICE.

The collector for the Heanani Boat Club can be seen (FINANCIALLY) at Bulletin office, every day (Sunday excepted) between 12 and 1.

## ARE YOU INSURED?

A policy in the North British and Mercantile will protect you and guarantee you 100 cents on the Dollar.

Assets \$22,705,002.68.

We will write \$500 as cheerfully as \$5,000.

## Bishop Trust Co.,

LIMITED.

AGENTS

924 BETHEL ST.

### For Lease

that parcel of land situate on the makai side of Hotel Street, adjoining the Ewa side of The Hub Clothing Store, for a term of years. Lessee to erect stone, brick or concrete building. 2, lower floor of building known as "Masonic Block," corner Queen and Fort Streets. 3, store formerly occupied by Hawaiian Hardware Co. on Fort Street, between Queen and Merchant. 4, offices on the 2nd floor of the Campbell Block, corner Merchant and Fort. Apply at office of Estate of James Campbell, 97 Merchant Street. 3813-1m

## At Haleiwa

You will have more comforts than you get at home.

ST. CLAIR BIDGOOD, Mgr.

## DAVID DAYTON

137 MERCHANT STREET.

LOTS FOR SALE

IN KAPIOLANI PARK ADDITION and Other Desirable Localities.

### HOMES FOR SALE

ON WILDER and GULICK AVES.

No Reasonable Offer Refused.

## Best Soap

THAT'S OURS.

NOW

\$4.00 Case Delivered  
BY YOUR GROCER.

HONOLULU SOAP WORKS CO.,  
Limited.

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Horses Handled With Care.

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## Finest Fit

and cloth of A-1 quality can be purchased from

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McCandless Building, P. O. Box 961. Telephone 531.

COAT AND PANTS  
CLEANED AND PRESSED FOR  
50 CENTS  
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Sun Rise Dyeing House  
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## Coffee Cakes

A Specialty on Saturdays.

BEST BREAD ALL THE TIME.

Vienna Bakery

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Second Hand Lumber, Doors and Sashes Bought and Sold.  
KING ST., PALAMA JUNCTION.  
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Should Be In Every Home.  
Sold on easy terms by

BERGSTROM MUSIC COMPANY, Ltd.  
Odd Fellows' Bldg.

One need only look about him to see that the Ford Runabout is the most popular machine in Honolulu.

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SCHUMAN CARRIAGE CO., LTD.

## NOW!

Our Suits made to your measure for

\$25.00

are guaranteed to give satisfaction,  
so that you get your money's worth.

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WEATHERED AND GOLDEN  
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Convenient sizes and prices  
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Your rooms with bright new  
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